

**CRITICAL SUCCESS FACTORS, INSTRUCTORS'  
CHARACTERISTICS AND ACCOUNTING  
INFORMATION SYSTEM COURSE CONTENT**

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**CRITICAL SUCCESS FACTORS, INSTRUCTORS' CHARACTERISTICS AND  
ACCOUNTING INFORMATION SYSTEM COURSE CONTENT**

**By**

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**OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS**  
**Universiti Utara Malaysia**



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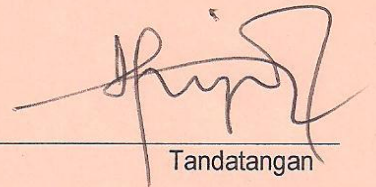
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## ABSTRACT

Although an Accounting Information System (AIS) course is important to equip accounting students with adequate knowledge and skills, little research has investigated factors that should be considered in developing such course content. This scenario is obvious in Iraq, particularly because the education system deteriorated severely due to the civil war of the last several decades. To look for critical success factors, this study identified employers' needs, professional bodies, learning environment, and International Federation of Accounting Committee (IFAC) recommendations as factors that might influence AIS course content. This study considered instructors' characteristics as a moderating variable that could enhance the relationship between IFAC recommendations and AIS course content. The objectives of the study were the following: (1) to identify the critical success factors influencing AIS course content at Iraqi Higher Education Institutions (HEI), and (2) to investigate the moderating effect of instructors' characteristics on the relationship between IFAC recommendation and AIS course content. To achieve these objectives, 260 questionnaires were sent to accounting lecturers at different Iraqi HEIs of these instruments, 165 were returned, yielding a response rate of about 63.5%, but only 134 were usable. Multiple regression analysis was used to test the relationships between (and among) AIS course content and employers' needs, professional bodies, learning environment, and IFAC recommendations. The findings showed that personal traits, professional bodies, participatory learning and teaching methods and general information and communication technologies (ICT) knowledge had no significant influence on AIS course content whereas other dimensions such as core knowledge and Information Technology (IT) competency had significant influence. Hierarchical multiple regression was applied to investigate the moderating influence. The results show that IT competency and general ICT knowledge were not significant whereas IT control knowledge and general IT knowledge were significant.

**Keywords:** Accounting Education, Accounting Information System, Course Content, Curriculum Development.

## ABSTRAK

Walaupun kursus Sistem Maklumat Perakaunan (SMP) penting bagi melengkapkan pelajar perakaunan dengan pengetahuan dan kemahiran yang mencukupi, tetapi hanya terdapat beberapa penyelidikan yang menyiasat faktor yang perlu dipertimbangkan dalam membangunkan isi kandungan kursus tersebut. Senario sebegini begitu ketara di Iraq, di mana sistem pendidikan telah musnah akibat perang saudara yang berlaku dalam beberapa dekad yang lalu. Bagi mengkaji faktor-faktor kejayaan kritikal tersebut, kajian ini mengenalpasti keperluan majikan, badan profesional, persekitaran pembelajaran dan cadangan Jawatankuasa Persekutuan Perakuaan Antarabangsa (JPPA) sebagai faktor yang boleh mempengaruhi pembangunan kandungan kursus SMP. Kajian ini mengambil kira ciri-ciri tenaga pengajar sebagai pemboleh ubah penyederhana yang boleh meningkatkan perhubungan di antara cadangan-cadangan JPPA dan kandungan kursus SMP. Objektif kajian ini adalah seperti berikut: (1) untuk mengenalpasti faktor-faktor kejayaan kritikal yang mempengaruhi kandungan kursus SMP di Institusi Pengajian Tinggi (IPT) di Iraq; dan (2) untuk mengkaji kesan penyederhanaan ciri-ciri tenaga pengajar ke atas perhubungan di antara cadangan-cadangan JPPA dan kandungan kursus SMP. Bagi mencapai objektif ini, 260 borang soalselidik telah dihantar kepada pensyarah perakaunan di IPT yang berbeza di Iraq, 165 soalselidik telah dipulangkan, memberikan kadar respon sebanyak 63.46%, tetapi hanya 134 soalselidik yang boleh digunakan. Analisis regresi berganda telah digunakan untuk mengkaji perhubungan di antara (dan di kalangan) kandungan kursus SMP dan keperluan majikan, badan profesional, persekitaran pembelajaran dan cadangan-cadangan JPPA. Dapatan kajian menunjukkan bahawa sifat-sifat peribadi, badan profesional, pembelajaran penyertaan dan kaedah pengajaran dan pengetahuan am Teknologi Maklumat dan Komunikasi (TMK) tidak mempunyai pengaruh yang signifikan terhadap kandungan kursus SMP manakala dimensi yang lain seperti pengetahuan teras dan kemahiran Teknologi Maklumat (TM) mempunyai pengaruh yang signifikan. Regresi berganda hirarki telah digunakan bagi menyiasat pengaruh penyederhanaan. Dapatan kajian menunjukkan bahawa kemahiran TM dan pengetahuan am TMK adalah tidak signifikan, manakala pengetahuan kawalan TM dan pengetahuan am TM adalah signifikan.

**Kata kunci:** Pendidikan Perakaunan, Sistem Maklumat Perakaunan, Kandungan Kursus, Pembangunan Kurikulum.

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## **LIST OF ABBREVIATION**

AAA	The American Accounting Association
AACSB	American Association College School of Business
AECC	Accounting Education Change Commission
AICPA	The American Institute of Certified Public Accountants
AIS	Accounting Information System
ANCTM	American National Council of Teachers of Mathematics
COFE	Committee of Financial Experts
CPA	Certified Public Accounting
FASB	Financial Accounting Standards Board
HEIs	Higher Education Institutions
IAAA	Iraqi Accountants and Auditors Association
IAMB	International Advisory and Monitoring Board
IFAC	International Federation of Accounting Committee
IPTVE	International Project on Technical and Vocational Education
IS	Information System
IT	Information Technology
MHESR	Ministry of Higher Education and Scientific Research
MSEB	Mathematical Sciences Education Board
SPSS	Statistical Package for Social Science
TTF	Task-Technology Fit Theory
UN	United Nation
UNESCO	United Nation Educational, Scientific, and Cultural Organization
UNEVCO	United Nations Educational Scientific and Cultural Organization international Project on Technical and Vocational Education



# **CHAPTER ONE**

## **INTRODUCTION**

### **1.1 Research Background**

The main goal of any University is to ensure that competent graduates are produced. In order to fulfill this goal, the courses used to impart knowledge to the students must be effective, current and relevant. Therefore, the transformation process from input through output to change fresh students into experts in their own areas, must be effective. Educational institutions must always endeavor to review and upgrade curriculum so that courses offered are relevant and current. Accounting Information System (AIS) courses are not the exception. In this respect, a global reform in teaching and learning curriculum being undertaken in all areas to face and cope with the daunting 21st century global challenges and technological developments. (Garfield, Dresden, & Boyle, 2003).

In defining AIS, there is a need to define what is meant by a system itself. A system can be defined as a set of two or more interrelated components that interact to achieve a specific goal (Hall, 2008; Hall, 2004). In line with this, AIS can be defined as a set of two or more interrelated components that interact with each other to generate and exploit accounting information in an effective and efficient manner (Gelinas & Dull, 2009; Dull, & Gelinas, 2008; Romney & Steinbart, 2003). Romney and Steinbart (2009) identified people, processes, organization and IT as such inter-related components. The advent of IT enables AIS to generate timely, relevant, reliable, accurate and speedy accounting

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## APPENDIX